



General Assembly

January Session, 2007

Amendment

LCO No. 8436

SB0143508436SD0

Offered by:

SEN. MAYNARD, 18th Dist.

To: Senate Bill No. 1435

File No. 623

Cal. No. 505

"AN ACT EXTENDING THE FILING DEADLINE FOR CERTAIN TAX CREDITS."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. Subparagraph (B) of subdivision (8) of subsection (a) of
4 section 12-407 of the general statutes is repealed and the following is
5 substituted in lieu thereof (*Effective July 1, 2007, and applicable to sales*
6 *occurring on or after July 1, 2007*):

7 (B) "Sales price" does not include any of the following: (i) Cash
8 discounts allowed and taken on sales; (ii) any portion of the amount
9 charged for property returned by purchasers, which upon rescission of
10 the contract of sale is refunded either in cash or credit, provided the
11 property is returned within ninety days from the date of purchase; (iii)
12 the amount of any tax, not including any manufacturers' or importers'
13 excise tax, imposed by the United States upon or with respect to retail
14 sales whether imposed upon the retailer or the purchaser; (iv) the
15 amount charged for labor rendered in installing or applying the

16 property sold, provided such charge is separately stated and exclusive
17 of such charge for any service rendered within the purview of
18 subparagraph (I) of subdivision (37) of this subsection; (v) unless the
19 provisions of subdivision (4) of section 12-430 or of section 12-430a are
20 applicable, any amount for which credit is given to the purchaser by
21 the retailer, provided such credit is given solely for property of the
22 same kind accepted in part payment by the retailer and intended by
23 the retailer to be resold; (vi) the full face value of any coupon used by a
24 purchaser to reduce the price paid to a retailer for an item of tangible
25 personal property, whether or not the retailer will be reimbursed for
26 such coupon, in whole or in part, by the manufacturer of the item of
27 tangible personal property or by a third party; (vii) the amount
28 charged for separately stated compensation, fringe benefits, workers'
29 compensation and payroll taxes or assessments paid to or on behalf of
30 employees of a retailer who has contracted to manage a service
31 recipient's property or business premises and renders management
32 services described in subparagraph (I) or (J) of subdivision (37) of this
33 subsection, provided, the employees, except those performing at hotel
34 property or hotel business premises, perform such services solely for
35 the service recipient at its property or business premises and "sales
36 price" shall include the separately stated compensation, fringe benefits,
37 workers' compensation and payroll taxes or assessments paid to or on
38 behalf of any employee of the retailer who is an officer, director or
39 owner of more than five per cent of the outstanding capital stock of the
40 retailer. Determination whether an employee performs services solely
41 for a service recipient at its property or business premises for purposes
42 of this subdivision shall be made by reference to such employee's
43 activities during the time period beginning on the later of the
44 commencement of the management contract, the date of the
45 employee's first employment by the retailer or the date which is six
46 months immediately preceding the date of such determination; (viii)
47 the amount charged for separately stated compensation, fringe
48 benefits, workers' compensation and payroll taxes or assessments paid
49 to or on behalf of (I) a leased employee, or (II) a worksite employee by
50 a professional employer organization pursuant to a professional

51 employer agreement. For purposes of this subparagraph, an employee
52 shall be treated as a leased employee if the employee is provided to the
53 client at the commencement of an agreement with an employee leasing
54 organization under which at least seventy-five per cent of the
55 employees provided to the client at the commencement of such initial
56 agreement qualify as leased employees pursuant to Section 414(n) of
57 the Internal Revenue Code of 1986, or any subsequent corresponding
58 internal revenue code of the United States, as from time to time
59 amended, or the employee is added to the client's workforce by the
60 employee leasing organization subsequent to the commencement of
61 such initial agreement and qualifies as a leased employee pursuant to
62 Section 414(n) of said Internal Revenue Code of 1986 without regard to
63 subparagraph (B) of paragraph (2) thereof. A leased employee, or a
64 worksite employee subject to a professional employer agreement, shall
65 not include any employee who is hired by a temporary help service
66 and assigned to support or supplement the workforce of a temporary
67 help service's client; and (ix) any amount received by a retailer from a
68 purchaser as the battery deposit that is required to be paid under
69 subsection (a) of section 22a-245h; the refund value of a beverage
70 container that is required to be paid under subsection (a) of section
71 22a-244; or a deposit that is required by law to be paid by the
72 purchaser to the retailer and that is required by law to be refunded to
73 the purchaser by the retailer when the same or similar tangible
74 personal property is delivered as required by law to the retailer by the
75 purchaser, if such amount is separately stated on the bill or invoice
76 rendered by the retailer to the purchaser."